

prolific in ideas, he, unfortunately, did not always carry them out to a final demonstration. He did not have sufficient time and his health was poor.

Hooke had a dwarfed, crooked, ungainly figure and a warped outlook. He is said to have been miserly, crabbed, jealous, vain, and morbid. May we not put this down, charitably, to eccentricity of genius and to ill health, for he was a sad sufferer. In spite of his handicaps he actually did make about half of the discoveries of his time; and he laid claim to the other half! When Newton was preparing his "Principia" Hooke accused him of stealing some of the ideas from himself. Accordingly, the former determined to suppress about one-third of the work, and was with difficulty dissuaded from his purpose. Later, too, when Newton had completed his "Optics" he found that Hooke had claims against this also. So he kept his work in manuscript until Hooke was dead. Certainly, Hooke was a stormy petrel. Nevertheless, he was great beyond beyond question.

Dr. R. T. Gunther, of Magdalen College, Oxford, writing to *The Times* on the occasion of the celebration of the tercentenary of Hooke's birth, points out in striking fashion the indebtedness of our age to Hooke. He said,—“It was his air pump, made in the Oxford High Street, that was the prototype of the atmospheric engine of Newcomen, which in its turn was the progenitor of the steam-engines of Watt and Stephenson and all that they produced. The principle outcome has been speed—speed of travel and transport, speed of production, speed of manufacture. Speed, rightly used, means leisure for civilization. But Hooke's great work went farther. His basic inventions have also made speed safe; for to him we owe means for the accurate measurement of weather, time and longitude. His anchor-escapement brought about a revolution in clock making; his balance spring, still living in our wrist watches, yielded chronometers which have given the sailor such sure knowledge of his position that he can now approach unseen land at speed and without risk. Hooke's discovery of the Law of Springiness, *ut tensio si vis*, forms the basis of the theory of elasticity used by engineers in every form of design. “Hooke's Joint” is an essential link in the transmission gear of many cars; and many other instances might be quoted of the benefits to civilization which had their origin in the fertile, restless brain of this three-hundred-year old Father of the Industrial Age.” More might be said, also.

May we not justly conclude that the reign of Charles the Second, despite grievous shortcomings, was largely redeemed by the fact that during his time a body of earnest and capable men existed, who, notwithstanding the distractions of political, social, and religious unrest, war, pestilence, and fire, were able to make

fundamental discoveries in so many branches of natural philosophy and to establish the principles on which research in medicine, in particular, depends for all time?

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## Association Notes

### Our Newest Medical Society

A few weeks ago we were advised of the formation overseas of the First Canadian Division Medical Society. The Society wished to know if it might be regarded as an affiliated branch of the Canadian Medical Association. The request was most favourably received by the Executive Committee and affiliation has been granted.

We are now pleased to publish hereunder the Minutes of the first meeting of this society. We feel sure the account will be read with interest and that the membership of the Association as a whole will wish the Society all success.

The Medical Officers of the First Canadian Division assembled at an old Priory in the south east of England on the afternoon of October 8, 1940. The building which stood on the crest of a ridge among tall stately trees and decorative shrubs, was of Norman design and constructed of stone. The Main Dressing Station for the area was located at this place and it served as a link in the chain of evacuation of casualties to the Canadian General Hospitals in England.

This meeting had been called for the purpose of forming a Medical Society within the Division. The object in view was to keep everyone informed concerning advances in military medicine and surgery, and, further, to maintain their interest in civilian medicine that they might the more readily resume active private practice at the conclusion of their war service.

Those present at the first meeting of the society were: Col. E. A. McCusker, M.C.; Lt.-Colonels H. M. Elder, G. R. D. Farmer, G. E. McCartney; Majors C. V. Mulligan, M.B.E., E.D., K. I. Conover, E.D., J. Boyd, G. A. Sinclair, C. H. Playfair, F. B. Bowman, C. G. Gossage, K. A. Hamilton, C. V. Ward, G. E. Wright, G. M. Fraser; Captains J. E. Andrews, J. K. Bell, C. E. Holmes, G. J. McCarroll, J. P. McInerney, I. C. Clendinnen, T. C. Gibson, L. P. Robert, G. C. McGarry, J. Benaron, J. D. McIntosh, B. A. McLeod, H. T. Ewart, R. H. Stevenson, V. F. Ogulnik, J. A. Bradshaw, F. J. Argue, C. E. Corrigan, H. A. Robertson, C. V. Letourneau, H. C. Johnston, G. S. Long, E. D. Rathbone, C. E. Baker, A. S. Middlebro, W. E. Glass, J. H. Negru, D. W. Sparling, D. A. Young, D. W. Smaill, J. S. Miller; Lieut. J. A. Truax.

A nominating committee proposed a slate of officers who were unanimously elected. Colonel E. A. McCusker, M.C., A.D.M.S., 1st Canadian Division, was elected the first *President* of the Society. Lt.-Colonel H. M. Elder, O.C., 9th Canadian Field Ambulance, is *Vice-president* and Major Gordon A. Sinclair, D.A.D.M.S., 1st Canadian Division, will act as *Secretary-treasurer*. A program committee consisting of Lt.-Colonel H. M. Elder, Major C. D. Gossage and Captain J. E. Andrews was formed.

The President, Colonel McCusker, thanked the meeting for the honour that had been done him and then called on the guest-speaker, Major I. M. Rabinowitch, to give the inaugural lecture of the society.

Major Rabinowitch gave a graphic description of the action and uses of the common war gasses, and clearly

outlined the recent advances in first aid measures for each gas. Most opportunely, a reply from a telegram to Canada was received at this juncture. It was from the General Secretary of the Canadian Medical Association and read as follows: "Congratulations and greetings First Canadian Division Medical Society. Canadian Medical Association delighted to recognize you." Everyone felt that this confirmation of affiliation with the national association augured well for the development and success of our Overseas Branch.

The meeting then adjourned to meet again in one month. Tea was served and an opportunity was eagerly seized by medical officers to discuss informally medical problems with their fellows before returning to their various units.

GORDON A. SINCLAIR, *Secretary-treasurer.*

### The Winnipeg Meeting, June 23 to 27, 1941

The Central Program Committee is now engaged in preparing the program for the annual meeting. Any member of the Association who wishes to present a paper is invited to forward the title with a short abstract to the General Secretary, 184 College Street, Toronto, not later than January 31, 1941.

T. C. ROUTLEY,  
*General Secretary.*

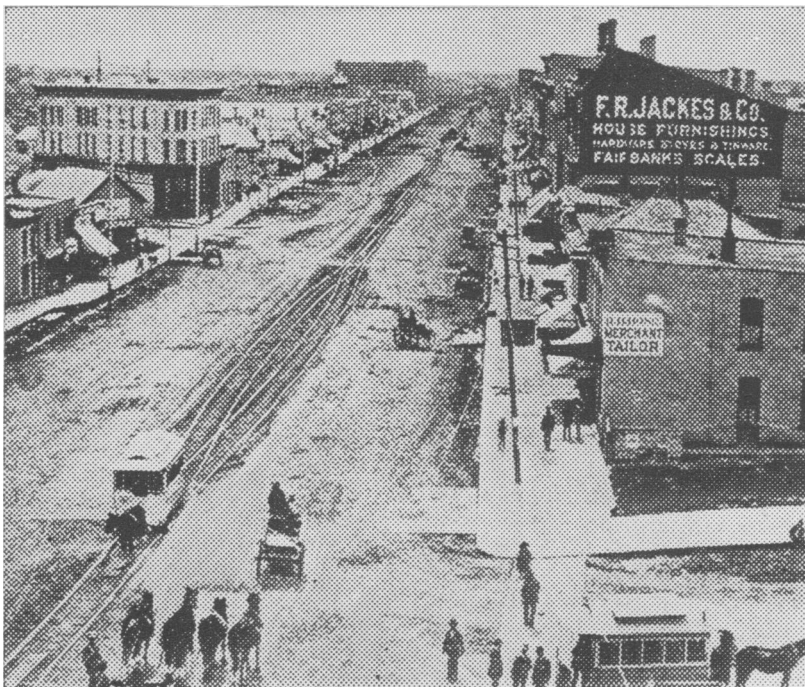
## CANADIAN MEDICAL ASSOCIATION CONVENTION, Winnipeg, June, 1941

Spend your tourist  
money in Winnipeg

Protection from  
Indians guaranteed

Western costumes  
not essential

North West Mounted Police  
protection on request



All firearms must  
be registered

Buy Winnipeg real-estate

Shooting on streets  
after dark prohibited

MAIN STREET — looking south

Pemmican and firewater  
at reasonable prices

Buffalo within a day's  
march of the city

An ample food supply  
is guaranteed

Come and see where  
the West begins

*Editor's note.*—We observe with regret that the Publicity Committee has become disorientated by about sixty years. This will be corrected by June.

### Dominion Income Tax Returns by Members of the Medical Profession

The following memorandum dealing with Dominion Income Tax payable by members of the medical profession supersedes all other memoranda previously published on this subject and should be read carefully by members of the medical profession before preparing and submitting their Income Tax Returns for the year 1940.

As a matter of guidance to the medical profession and to bring about a greater uniformity in the data to be furnished to the Income Tax Division of the Department of National Revenue in the annual Income Tax Returns to be filed the following matters are set out.

1. *Income*.—There should be maintained by the doctor an accurate record of income received, both as fees from his profession and by way of investment income. The record should be clear and capable of being readily checked against the return filed. It may be maintained on cards or in books kept for the purposes.

2. *Expenses*.—Under the heading of expenses the following accounts should be maintained and records kept available for checking purposes in support of charges made:

- (a) Medical, surgical and like supplies;
- (b) Office help, nurse, maid, and bookkeeper; laundry and malpractice insurance premiums. (It is to be noted that the Income War Tax Act does not allow as a deduction a salary paid by a husband to a wife or vice versa. Such amount if paid, is to be added back to the income);
- (c) Telephone expenses;
- (d) Assistants' fees;  
The names and addresses of the assistants to whom fees are paid should be furnished. This information is to be given each year on or before the last day of February on Income Tax Form known as Form T.4, obtainable from the Inspector of Income Tax. (Do not confuse with individual return of income, Form T.1, to be filed on or before 30th April in each year);
- (e) Rentals paid;  
The name and address of the owner (preferably) or agent of the rented premises should be furnished [see (j)];
- (f) Postage and stationery;
- (g) Depreciation on medical equipment;  
The following rates will be allowed provided the total depreciation already charged off has not already extinguished the asset value:—

Instruments.—Instruments costing \$50 or under may be taken as an expense and charged off in the year of purchase;

Instruments costing over \$50 are not to be charged off as an expense in the year of purchase but are to be capitalized and charged off rateably over the estimated life of the instrument at depreciation rates of 15 per cent to 25 per cent, as may be determined between the practitioner and the Division according to the character of the instrument, but whatever rate is determined upon will be consistently adhered to;

Library.—The cost of new books will be allowed as a charge.

Office furniture and fixtures.—Ten per cent per annum.

- (h) Depreciation on motor cars on cost;
  - Twenty per cent 1st year;
  - Twenty per cent 2nd year;
  - Twenty per cent 3rd year;
  - Twenty per cent 4th year;
  - Twenty per cent 5th year;

For 1940 and subsequent years the maximum cost of motor car on which depreciation will be allowed is \$1,800.

The allowance is restricted to the car used in professional practice and does not apply to cars for personal use.

- (i) Automobile expense (one car);  
This account will include cost of licence, oil, gasoline, grease, insurance, washing, garage charges and repairs; (alternative to (h) and (i) for 1940 and subsequent years). In lieu of all the foregoing expenses including depreciation there may be allowed a charge of 4½¢ a mile for mileage covered in the performance of profession duties. Where the car is not used solely for the purpose of earning income the maximum mileage which will be admitted as pertaining to the earning of income will be 75 per cent of total mileage for the year under consideration.

For 1940 and subsequent years where a chauffeur is employed partly for business purposes, and partly for private purposes, only such proportion of the remuneration of the chauffeur shall be allowed as pertains to the earning of income.

- (j) Proportional expenses of doctors practising from their residence—

- (a) Owned by the doctor;
- (b) Rented by the doctor.

- (a) Where a doctor practises from a house which he owns and as well resides in, a proportionate allowance of house expenses will be given for the study, laboratory, office and waiting room space, on the basis that

this space bears to the total space of the residence. The charges cover taxes, light, heat, insurance, repairs, depreciation and interest on mortgage (name and address of mortgagee to be stated);

- (b) Rented premises.—The rent only will be apportioned, inasmuch as the owner of the premises takes care of all other expenses.

The above allowances will not exceed one-third of the total house expenses or rental unless it can be shown that a greater allowance should be made for professional purposes.

- (k) Sundry expenses (not otherwise classified)—

The expenses charged to this account shall be capable of analysis and supported by records.

Claims for donations paid to charitable organizations will be allowed up to 10 per cent of the net income and for patriotic donations up to 50 per cent of the net income both upon submission of receipts to the Inspector of Income Tax.

The annual dues paid to governing bodies under which authority to practice is issued and membership association fees not exceeding \$100 to be recorded on the return, will be admitted as a charge.

The cost of attending post-graduate courses or medical conventions will not be allowed.

- (l) Carrying charges;

The charges for interest paid on money borrowed against securities pledged as collateral security may only be charged against the income from investments and not against professional income.

(m) Business tax will be allowed as an expense but Dominion, Provincial or Municipal income tax will not be allowed.

3. *Professional men under salary contract.*—For 1939 and subsequent years the salary of professional men will be taxed in full without any deductions other than those specified in the Income War Tax Act such as charitable and patriotic donations and payments to superannuation or pension funds. In particular, the cost of operating an automobile, including depreciation thereon, and the annual fees paid to governing bodies will not be allowed.

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A warning of the possibility of addiction to amphetamine (benzedrine) sulphate, from its continued use, is made by Sidney Friedenberg. Dr. Friedenberg cites the case of a young woman who, given tablets of the drug for weight reduction, found that she could not carry on her duties of a beautician without the stimulus that the drug supplied. She had been taking amphetamine tablets for five months.—*J. Am. M. Ass.*, 1940, 114: 956.

## Divisions of the Association

### Quebec Division

The Third Annual Meeting of the Canadian Medical Association, Quebec Division, was held at the Montreal Neurological Institute on October 10, 1940, at 5 p.m., thirty members being present. The President, Dr. D. S. Lewis, occupied the chair.

#### REPORT OF THE HONORARY SECRETARY

The period under review has been one of great activity for the Division, especially in matters which have required co-operative action with the Canadian Medical Association. A very busy summer in connection with the local arrangements for the Association's Seventieth Annual Meeting held in Montreal in June, 1939, was followed by the outbreak of war in September, and since that time the calls made on the Quebec Division for action as a branch of the national organization have been numerous.

In the light of experience gained in arranging the details of the meeting, members of the Quebec Division who had been actively concerned set down their comments. These were studied and condensed by the Local Committee on Arrangements and a number of recommendations were made in a report to the Canadian Medical Association. Certain of the recommendations were given effect at the annual meeting of the Association held in Toronto this year.

*Canadian Red Cross Society.*—In the fall of 1939 a request was received from Major D. J. Corrigan, Commissioner of the Canadian Red Cross Society, Quebec Provincial Division, that a special committee composed of members of the Quebec Division be formed to co-operate with the Red Cross in the planning and management of a hospital railway car, to be used in time of peace or in an emergency. Drs. F. G. Pedley, A. T. Bazin, J. C. MacKenzie and Edmond Dubé were appointed to this committee. Dr. L. Gérin-Lajoie was named chairman. The Quebec Division is also represented on the Red Cross Provincial Advisory Emergency Committee by Drs. A. T. Bazin and L. Gérin-Lajoie.

*Districts.*—It is unfortunate that owing to the war little progress has been made toward the formation of Districts of the Quebec Division. However, some valuable groundwork has been done.

*Control of the sale of sulphonamide products.*—The Executive recently considered a resolution passed by the Société Médicale des Hôpitaux Universitaires de Québec condemning the unrestricted sale of sulphonamide products by druggists. It was the opinion of the Committee that sulphonamide products should be sold by druggists on medical prescription only, and, as the sale of these drugs is a matter for provincial regulation, a letter in support of the resolution of the Société Médicale des Hôpitaux Universitaires was sent to Dr. Henri Groulx, Minister of Health for the Province of Quebec. It is gratifying to report that Dr. Groulx has stated that he will do his utmost to present an amendment to the law at the next session of the legislature.

*Nutrition.*—In the spring of 1940 the Canadian Medical Association published a booklet "Food for Health in Peace and War", and to bring it to the attention of the public a series of three broadcasts on nutrition was given over a Canadian Broadcasting Corporation network of stations. The Quebec Division was asked to assist in bringing the booklet to the notice of the French speaking population, and we are indebted to Dr. L. Gérin-Lajoie and Dr. J. U. Gariépy for their help in translating and delivering these three broadcasts.

*The war.*—Co-operation with the Canadian Medical Association in matters arising out of the war has formed a large part of the activities of the Quebec Division during the past twelve months.

In the second week of September, 1939, the Division asked each of its members to declare his position in